

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	CRIMINAL NO. 20-00009
v.	*	SECTION: "R"
MORGAN ANTOINE	*	
	* * *	

FACTUAL BASIS

The defendant, **MORGAN ANTOINE** (hereinafter "**ANTOINE**"), has indicated that she intends to plead guilty as charged to Count One of the Indictment against her, that is, conspiracy to defraud the United States, in violation of 18 U.S.C. § 371.

The United States and defendant **ANTOINE** do hereby stipulate and agree that the allegations in the Indictment and the following facts are true and correct and that, should this matter have proceeded to trial, the government would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for **ANTOINE**'s guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

At all times material to the Indictment, defendant **ANTOINE** resided in Jefferson Parish, which is within the Eastern District of Louisiana.

At all times material to the Indictment, Pelicans Income Tax and Payroll Services, LLC ("Pelican Income Tax"), was a tax preparation business located at 1200 Bridge City Avenue, Westwego, Louisiana, and 603 Veterans Boulevard, Kenner, Louisiana.

Beginning on or about January 1, 2015 and continuing through on or about April 30, 2015, in the Eastern District of Louisiana and elsewhere, defendant **ANTOINE**, and others, both known and unknown to the United States Attorney, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes.

Among the manner and means by which defendant **ANTOINE** and her conspirators carried out the conspiracy were the following:

Defendant **ANTOINE** and other conspirators at Pelican Income Tax agreed to falsify items on the federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients.

It was a further part of the conspiracy that defendant **ANTOINE** and others, included false items on the federal income tax returns of clients, including but not limited to false Household Help Income ("HSH") and false withholdings.

Defendant **ANTOINE** and others charged clients a fee of up to \$1,100 for preparing their tax returns. The fee was often deducted from the clients' refunds and deposited into Pelican Income Tax's bank account.

Defendant **ANTOINE** and others prepared returns using a Preparer Tax Identification Number (PTIN) in the name of Individual A, without the consent of Individual A.

Defendant **ANTOINE** paid herself \$1,000 every two weeks and paid for personal expenses from Pelican Income Tax's revenue.

In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere:

On January 8, 2015, defendant **ANTOINE** obtained an Electronic Filing Identification Number (EFIN) ending -923 in the name of Pelican Income Tax.

On January 14, 2015, defendant **ANTOINE** registered Pelican Income Tax with the State of Louisiana Secretary of State.

On January 16, 2015, defendant **ANTOINE** entered into a contract with Drake Software for tax preparation software.

On January 23, 2015, defendant **ANTOINE** opened a business bank account in the name of Pelican Income Tax ending -7255. She was the sole signatory on the account.

On January 23, 2015, defendant **ANTOINE** obtained an account with Refundo in order to process and print tax refund checks.

On January 23, 2015, defendant **ANTOINE** applied for a PTIN to prepare and file tax returns.

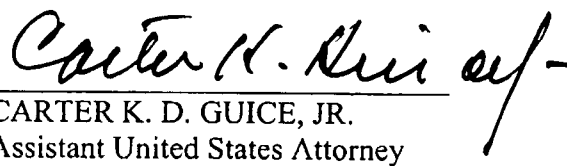
In or around February 2015, Defendant **ANTOINE**, at the direction of an unindicted coconspirator, paid S.W. for S.W.'s child's information, including the child's name and Social Security number.

On or about the dates listed below, defendant **ANTOINE** prepared and electronically filed, or caused to be prepared and electronically filed, false U.S. Individual Income Tax Returns described below:

Date of Filing	Tax Year	Taxpayer Name	False Entries
January 29, 2015	2014	S.W..	-Line 7 (Wages) (HSH) -Line 40 (Withholding)
February 27, 2015	2014	MORGAN ANTOINE	-Line 6c (Dependent)

Various records, including income tax returns, IRS filing records, bank records, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service, and other competent witnesses would be introduced at trial to prove the facts set forth above.

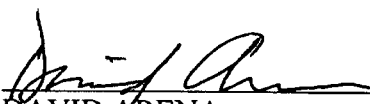
APPROVED AND AGREED TO:


CARTER K. D. GUICE, JR.
Assistant United States Attorney

2-1-2021
Date


JESSICA KRAFT
Trial Attorney, Tax Division

2-1-2021
Date


DAVID ARENA
Attorney for Defendant ANTOINE

10/9/2020
Date


MORGAN ANTOINE
Defendant

10/9/2020
Date